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AN OLD WARRANTY DEED.

Some of the Treasures of the National Library.

VALUE OF ARCHAEOLOGICAL STUDIES

Mr. George Wilson Writes From the Nation's Capitol.

EDITOR OF THE INTELLIGENCER:

It may interest your readers to see how the people of Assyria and Babylon arranged some of their business affairs "way yonder" in the times when Sennacherib and Nebuchadnezzar were boasting of their "greatness," just as Americans are doing now, and were asking their gods to keep the power in their particular families to the end of all things, not remembering that in this world and in nature "there is nothing constant but change."

Instead of a deed it was there the habit to have a stone set up (or several) with an inscription reciting about what our deeds now do. It is to be supposed that the statement of the deed or lines was never omitted and hence if an inscription did not begin that way it was known that it had been tampered with. Here is the text of one. This writing is twenty-four lines, extending to one greater "hu" or cubit.

"The field in the city Abna Nebo on the banks of the river Tigris, situated on the estate of the man Kili, in shape an elongated rectangle, 180 measures are the length of its east side, facing the high mound of raised earth. And 180 measures are the length of its west side, facing the estate of the man Tunatzi. And 90 measures are the length of its north side, facing the estate of Kili. Ellusutur, the son of Kili, has given this field forever to his daughter, now dwelling in the city of Earsar, and who is the wife of the man Khiga-ship-Marduk, son of In-beth-shagathu-zirashbit.

"And Khiga-ship-Marduk, son of In-beth-shagathu-zirashbit, for a perpetual remembrance of it, has carved the awful images of the great gods and goddesses upon this stone tablet.

"If any one in future days, among the brothers or descendants of the house of Kili; any one of their men or women, male servants or hand maidens whether he or she be young or (old) (married or single) in order to destroy this sculpture, and to ruin these writings, shall chip off any part of this sculpture, whether it be by injuring the divine images carved on the stone, or whether it be . . . (stone scaled off here) or if any one shall change the number of the lines of writing, or shall alter the sculpture and make new ones; or shall say that the form of the field has not been faithfully preserved so as to be that of an elongated rectangle [that is, that a fraudulent description has been set forth in the inscription], or shall with accused derision lift up this tablet so high that no one can read it; or shall make a new tablet [fraudulently] and place it conspicuously, while this one is left in a neglected spot!

"Or who shall fling it in the river; or shall smash it in pieces; or shall square it [in order to use it as a common building stone] or shall burn it in the fire; or shall scrape off its surface and write something else; or shall place it in an obscure corner;

"That person may the great gods Anu, Sin Bita and Maku cut him down like a man fells a tree!

"May they carry off the tomb (or the bones) of his fathers, and plunder the possessions of his race! May Marduk the great Lord bind him with fetters that cannot be broken!

"May the Sun, the great ruler of heaven and earth, give him up to his enemies, a slave condemned to forced labor!

"May Sanna, goddess of running streams, let loose all the copious waters of heaven, and sweep away in ruin the wheat harvests of his fields!

"May Ishtar, queen of heaven and earth, who sits in her palace, the

"treasury of the god and the king," bow him down to the very ground!

"May Ninur [the god of war, who can cause enemies to come into the land] the Son of Heaven, child of the exalted god, San, cause his sculptured tablets to be carried off by his enemies!

"May Gola, the great queen, wife of the meridian Sun, inflict dire diseases on his [family]!

"May Yem the great [god] of heaven and earth, son of Anu the powerful, blast his fields with lightning!

"May the goddess . . . the great enchantress, dry up his cows, and make his flocks of sheep barren by a powerful incantation!

"May Busbuk, the great god, infirmity and fever on his cattle and may his domestic fowls never lay eggs or hatch!

"And may the great gods named on this stone, with their united anger, and with curses impossible to be dispelled, curse his springs of water and forevermore burn up all seed that he may plant!"

Those imprecations were one way of "warranting the title." The "mound of earth" to which this field ran on one side was the levee of the Tigris river, like the Lower Mississippi levees. It will no doubt make your readers laugh if I tell them that this ancient Mr. Kili of Western Asia four thousand years ago, may be the ancestor of some of our Kellys of Irishtown. But let us see. All will agree that everyone who is living today had ancestors living somewhere then. All families are "old families."

Now Professor Rhys, the distinguished Welsh anthropologist, archaeologist, historian, says that on both sides of the Irish sea the shores from north to south have a population that is not Aryan, that is to say, whose ancestors are not all from the north of Europe. An appendix in his book, "The Welsh People," by another writer shows that the Gaelic dialects are so strongly impressed with West Mediterranean construction that it leaves scarcely a doubt as to these facts. I have long believed that the Scotch name Murdock is the reminiscence of a Babylonian name in which the name Marduk or Merodach is compounded, just as the grantee's husband in this deed is named Kigee-Ship-Marduk. Furthermore, I believe that the Picts of Scotland are the tribe of Pekod of the Bible, or a colony from them. So that if some of the Marduk family got to Scotland, the Kellegs of Ireland may be from the Kili of Assyria and Babylon.

Scientific investigators are more and more coming to believe that the continuity of races and religions and secular institutions, from the most ancient times till to-day, has been less broken than we have heretofore thought. The same change has taken place in that branch of science as in geology. The old idea was that the surface of the earth had been put into its present condition by mighty convulsions of nature. Whilst there have been some it is now the belief of geologists that the work has been slower and through vast periods of time. Thus our deeds in our recorders' offices are probably a long, unbroken evolution from such monuments as the one given above.

Our ancestors in Siberia and North Europe were for ages so well supplied with land that they never bought or sold it. And when the time came that they settled down on a *thor* (town) or "home-field" for each family, the outrage for the flocks and herds was "no man's land," or common property.

The text is in the congressional library at Washington. My interest in the restoration of proper financial and economic laws in this country is that more of our people may have time to spare from the endless round of work to look back into the past that science is digging up for us. For there are lessons for us in that remote past. GEORGE WILSON.

Mrs. L. A. Overton, of St. Louis, arrived Wednesday evening to spend a few days with her daughter, Miss Zadio, of C. F. C.

Frank Howe returned Friday morning from Alluwe, L. T., where he has been for several days hunting.

METHODS OF STATE AND LOCAL TAXATION

Failure of the Present Property Tax to Distribute the Burdens of Government.

PROF. EDWARD A. ROSS ON VARIOUS SYSTEMS.

The Single-Tax, Realty, Franchise, Capitalization, Income and Inheritance Plans.

Copious extracts are given below from a recent university extension lecture of Professor Edward A. Ross, of the Nebraska University. Some phases of the problems discussed in this lecture will be matters of legislation in Missouri at the approaching session of the legislature. For this reason it is well for good citizens to begin to study these matters. Professor Ross said in part:

"The fiscal problems that perplex us pertain to the raising of state and local revenues. Our first problem of taxation arises in connection with the sharing of state expenses among the various counties. Most of our states have no taxes of their own, but raise money by levying certain additional mills on the valuation of property as ascertained by local assessors. Our endeavor to spread the state burden evenly over the entire mass of property locally assessed is an invitation to counties to keep their assessments low and thus dodge some of the state tax. There will be no local objection if all the property in a county is assessed at a quarter of its true value and its citizens will thereby succeed in dodging three-fourths of their just share of the burden of the state government. But other counties are equally shrewd and thus there is between localities a rivalry which brings assessments down to an absurd figure. In the same state we find property assessed all the way from par to one-twenty-fifth of its true value. In 1894, Chicago, in its effort to evade state burdens, valued real estate at one-tenth of its true value. It was still more shameless in valuing personal property. As compared with other Illinoisans an average Chicagoan appears to own one-twentieth as much money, one twenty-third as many credits, one-seventh as much bank stock and one-thirty-seventh as much stock in foreign corporations. He is one-twelfth as likely to own a safe, one-twentieth as likely to own a watch or clock and one-twentieth as likely to own a sewing machine. Poor Cook county!

"It is this sort of rivalry that causes the grand assessment total of many states to be less than it was twenty-five years ago. One remedy for this unbearable state of things is the Oregon plan. This provides that after 1905 the counties shall contribute to the state treasury a certain percentage of their local expenditures. A county that raises for its own purposes twice as much as another county must pay twice as much to the state. This might do if there were not other considerations which urge the state to open up for itself distinct sources of revenue. The favorite and time-honored source of our local revenues is the general property tax.

This system appeals so much to the average man, it is so rooted in American tradition, that only recently has the mountain of adverse evidence that has been piling up the last twenty-five years begun to shake faith in it. Now, however, there is a unanimous opinion among all students of American taxation that the general property tax as actually administered has come to be one of the worst taxes known in the civilized world.

"The tap root of the evil is that with the growth of cities, the multiplication of new forms of wealth, and the increasing complexity of economic relations, personal property, which constitutes nearly one-half of all property, more and more escapes assessment until the system has become a farce. The census of 1890 showed that four-fifths of the personal property in the United States escapes assessment and one-half of the real estate. In New York personal property is three-fifths of all property and pays one-tenth the taxes. In Brooklyn in 1893 personal property paid

one-thirtieth of all taxes, in 1895 one-eighth. Moreover, the matter is getting worse. In California in 1872 personal property was assessed at one-half as much as real estate, in 1893 at one-sixth as much. In Cincinnati in 1880 the two species of property appeared to be equal in volume; by 1892 realty had increased 120 per cent while personal property had shrunk 50 per cent.

"Do not imagine the injustice is solely between the owners of two kinds of property. The case is by no means so simple. The personal property of the farmer consists of implements, live stock, household goods, etc., and is duly listed. The city, on the other hand, is the home of intangible personality, such as notes, mortgages, stocks, bonds, etc., which is purposely overlooked by the assessor. So the city has the advantage of the country, the farmer paying taxes on all his property, the man in the city paying on about half of his possessions. The tax puts a premium on dishonesty and debauches the public conscience. Men who make honest returns perceive that the tax rate is so much the higher on account of the evasions of others and therefore they are paying not only their own dues, but also the dues of their dishonest neighbors. This penalizing of virtue progressively demoralizes men until, as one commission puts it, 'As regards paying taxes on intangible personal property, it is almost as voluntary and is considered pretty much in the same light as gifts to the neighboring church or Sunday school.'

"There are several ways of recasting the general property tax to obviate these evils. One suggestion is to exempt intangible personality. Let mortgages be taxed as an interest in the land mortgaged. Exempt stocks and bonds and tax directly the corporation that issues them. Another proposal is to exempt all personality and tax only real estate. The farmers object to this as their capital is to an unusual degree in the form of real estate, but statistics show that in three-fourths of the states country property as listed by the assessors is more largely personal than city property; so that the farmer would experience more relief from the exemption of personality than would the city man.

"The followers of Henry George propose to go still farther. They bid us exempt improvements as well as personal property and concentrate taxation on the value of the bare land. It is idle, however, to rehearse the merits of these proposals in view of the stubborn conviction of the plain people that all forms of property and everybody's property ought to contribute to the common burden. At present the line of least resistance for the farmer is not the recasting of the general property tax, but the relegation of it to a minor place in our revenue system. This can be done only by opening other sources of revenue. One of these is the inheritance tax. This tax first emphasized in the democracies of Switzerland and Austria is spreading like wildfire in recent years and bids fair to become an important source of public income. In 1881 this tax was confined to half a dozen eastern states, now it is found in twenty-one commonwealths. At present it yields 7 1/2 millions as against 2 1/2 millions in 1891. There is, however, a marked tendency to make the rate higher, to make it progressive and to apply it to direct heirs as well as to collateral heirs.

"Another promising tax is that on corporations. The general property tax was in operation when our corporate development began, and it was natural to extend it to corporations as they arose. But, soon glaring defects appeared. When the assessment of railroad tracks and right-of-way was undertaken by local assessors they often entered such property at the value of the adjacent farm land; moreover, gross inequalities in the assessment of the same railroad in neighboring counties demonstrated that the local official is utterly unable to cope with the problem. For this reason there is a marked tendency to lodge the assessment of the property of railroad and similar corporations in a state board. There is, however, another and a greater difficulty in applying the general property tax to the corporation. Property is supposed to be worth what some one will give for it. But the inability of an owner to pay taxes depends on what the property is worth to him. Now in the case of a corporation these two values may greatly diverge. The poles and wires of a telephone company are worth a good deal when wrought into a line and equipped for telephony; they are worth very little when disintegrated into reels of rusty wire and stacks of second hand poles. Yet the latter is of all the value that the courts of Ontario allow them under the general property tax. Granting you cannot ascertain the value of a specialized property disintegrated into worthless constituents, granting you should value an assemblage of road bed, ties, rails, bridges and cars as a railroad, not as a scrap heap, what other criterion have you save what the entire property will sell for? And this can best be learned by ascertaining the market value of the securities based on the property as a going concern, that is, the stocks and bonds.

"The difference between the value of a railroad thus calculated and the cost of replacing its physical property is by some termed the value of the franchise or right to do business. Just now through the double tier of states from Ohio to Nebraska (save only Indiana) a vast controversy is raging as to whether these franchises are property and taxable as such. In Ohio the railroads are appraised for taxation at 22 per cent of their market value, whereas the common rate of assessment of other property is 60 per cent. If the roads were entered at the higher figure they would have to pay 3 1/2 million dollars more taxes than now. Owing to the fact that the market value of corporate securities reflects prospective profit rather than present profit it has been argued that the true basis for the taxation of corporations is their net earnings. But in such case, of course, they must be put in a class by themselves and taxed at a different rate from that on property. This special treatment gives a fine chance to hoodwink the people. Michigan, after trying the plan several years, has gone back to property—including franchise—as a basis for railroad taxation.

"Professional or business incomes present forms of taxpaying capacity which are not reached under our present system. Many authorities therefore advocate a state tax upon such incomes as are not derived from property subject to taxation. Such a tax should not, of course, apply to incomes below certain figures. Massachusetts does not begin to tax until the income exceeds \$2,000. By means of taxes on inheritance, on corporations and on incomes it would be possible for the commonwealth not only to pay its own expenses but to come to the relief of the local units.

"The faculty and students of Central College were at home for their friends on Tuesday evening from eight to eleven. As the announcement indicated the occasion was not one of elaborate preparation and entertainment, but rather an evening set apart for receiving friends and spending the hours in social converse. The new students were presented to the acquaintances of those who have been longer at Central, and the evening was much enjoyed by those "at home" and those who were graciously welcomed.

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AN ORATORICAL CONTEST.

Eight Candidates to Represent Our High School.

TWO SELECTED BY VOTE OF JUDGES.

They Contested For Gold Medal at Marshall Friday Night.

The high school exhibition Wednesday night combined the features of a general entertainment with those of a qualifying contest. There were two choruses by the school, several delightfully rendered piano solos and a pleasing duet interspersed between the declamations of the eight contestants. The program embraced so many numbers that a detailed notice of each is impossible.

As announced by Professor Phillips in a brief introductory speech, there were two boys and two girls from each of the literary societies of the high school, the Alphan and the Emerson. The judges were instructed to select one boy and one alternate and one girl and an alternate to represent the school at Marshall on the 28th. The program was as follows:

Chorus, The Call to Arms - Vezzie The High School.

Hanging a Picture - Jerome Mr. Hubert Bates.

Road to Heaven - Miss Jo Hinesley.

Piano Solo, Grande Valse - Chopin Miss Florida Stier.

When the Doctors Disagree - Harper Mr. Frank Chew.

Aunt Sylvia's Geography Lesson Miss Elaine Campbell.

Piano Duet, Le Reveil d'Anjou - Moszkowski Misses Bailey and Lyons.

Spartans to the Gladiators - Kellogg Mr. Lewis Gordon.

As the Moon Rose - Phelps Miss Bessie McFadin.

Piano Solo: a. Narcissus - Nevin b. Air de Ballet - Chamnade Miss Jo Hinesley.

A Hen Minded Hen - Sabia Mr. Maurice Hicklin.

David's Lament Over Absalom - Willis Miss Mary Green.

Chorus, Awake! Awake! The Flower Unfold - Leslie The High School.

At the conclusion of the program, W. H. Johnson, superintendent of the public schools of Jackson county, announced the decision of the judges in a pleasing speech. Of the boys, Maurice Hicklin was selected, with Hubert Bates as alternate. Of the girls Miss Elaine Campbell was chosen, with Miss Mary Green as alternate. The judges must have felt all the hesitation they expressed about coming to a decision, for the merits of the several contestants were balanced with remarkable evenness. Of the boys, three had made humorous selections, and of the girls, three had made tragic or pathetic selections. The whole program was rendered without a hitch or a flaw and was highly enjoyed by a large audience.

The judges were: Miss Bettie Belle Perry, Mayview; Mr. W. H. Thompson, Independence; Prof. J. M. Bailey, Higginsville.

Eagles' Ball.

The Fraternal Order of Eagles gave a ball Thanksgiving night at Turner hall. It was the first social effort of this organization since the recent forming of the lodge in this city. There were probably 150 guests in attendance besides the members of the order. Day's orchestra furnished the music. Those who were present report a pleasant evening, which they attested by lingering late.

Robert Bush, accompanied by Misses Bettie Dickie and Sallie Huffaker went to Wellington Wednesday evening to spend a few days with relatives.

Misses Mary Ridings, Annie Allen and Superintendent C. A. Phillips accompanied Miss Elaine Campbell and Morris Hicklin to Marshall Friday morning.